UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re

SKAT TAX REFUND SCHEME LITIGATION

This document relates to:

1:19-cv-01781-LAK, 1:19-cv-01785-LAK, 1:19-cv-01791-LAK, 1:19-cv-01783-LAK, 1:19-cv-01788-LAK, 1:19-cv-01794-LAK, 1:19-cv-01798-LAK, 1:19-cv-01918-LAK, 1:19-cv-01922-LAK, 1:19-cv-01926-LAK, 1:19-cv-01928-LAK, 1:19-cv-01929-LAK, 1:19-cv-01931-LAK, 1:19-cv-01800-LAK, 1:19-cv-01803-LAK, 1:19-cv-01812-LAK, 1:19-cv-01818-LAK, 1:19-cv-01792-LAK, 1:19-cv-01806-LAK, 1:19-cv-01808-LAK, 1:19-cv-01801-LAK, 1:19-cv-01870-LAK, 1:19-cv-01801-LAK, 1:19-cv-01813-LAK

Master Docket 18-md-02865 (LAK) ECF Case

STIPULATION AND [PROPOSED] ORDER EXTENDING TIME TO RESPOND TO THE AMENDED COMPLAINTS

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the parties that the current June 29, 2020 deadline for Defendants in the above-referenced actions to answer the Amended Complaints filed by plaintiff Skatteforvaltningen ("SKAT") pursuant to the Court's Order dated April 13, 2020 (Dkt. 317) shall be extended for four (4) days to and including July 3, 2020.

No provision of this Stipulation and Order shall be construed as a waiver of, and Defendants expressly reserve, any and all defenses.

This is the parties' second request to modify the time to answer or otherwise respond to the Amended Complaints. By order dated May 14, 2020, this Court granted the Consolidated

Defendants' request to extend the time to answer or respond to SKAT's new and amended complaints to June 29, 2020. See Dkt. 336.

Dated: New York, New York June 28, 2020

/S/ Michelle A. Rice MICHELLE A. RICE KAPLAN RICE LLP 142 West 57th Street, Suite 4A New York, NY 10019 (212) 333-0227 mrice@kaplanrice.com Attorney for Defendants Joseph Herman, David Zelman, Edwin Miller, Ronald Altbach, Attorney for Plaintiff Skatteforvaltningen Perry Lerner, Robin Jones, Albedo Management LLC Roth 401(K) Plan, Ballast Ventures LLC Roth 401(K) Plan, Fairlie Investments LLC Roth 401(K) Plan, Bareroot Capital Investments LLC Roth 401(K) Plan, Battu Holdings LLC Roth 401K Plan, Cantata Industries LLC Roth 401(K) Plan, Dicot Technologies LLC Roth 401(K) Plan, Vanderlee Technologies Pension Plan, Cedar Hill Capital Investments LLC Roth 401(K) Plan, Fulcrum Productions LLC Roth 401(K) Plan, Green Scale Management LLC Roth 401(K) Plan, Keystone Technologies LLC Roth 401(K) Plan, Tumba Systems LLC Roth 401(K) Plan, Crucible Ventures LLC Roth 401(K) Plan, Limelight Global Productions LLC Roth 401(K) Plan, Plumrose Industries LLC Roth 401K Plan, Roadcraft Technologies LLC Roth 401(K) Plan, True Wind Investments LLC Roth 401(K) Plan, Eclouge Industry LLC Roth 401(K) Plan, First Ascent Worldwide LLC Roth 401(K) Plan, Loggerhead Services LLC Roth 401(K) Plan, PAB Facilities Global LLC Roth 401(K) Plan, Trailing Edge Productions LLC Roth 401(K) Plan, Monomer Industries LLC Roth 401(K) Plan, Pinax Holdings LLC Roth 401(K) Plan, and Sternway Logistics LLC Roth 401(K) Plan

/s/ John McGoey (e-signed with Consent) JOHN McGOEY HUGHES HUBBARD & REED LLP One Battery Park Plaza New York, NY 10004 (212) 837-6000 John.McGoey@hugheshubbard.com

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Hon. Lewis A. Kaplan United States District Judge